

SECURITY ASSISTANCE ACCOUNTING
Defense Working Capital Fund and Object Class Code
Descriptions

DWCF

<u>Line #</u>	<u>OCC</u>	<u>Description</u>
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CIVILIAN PERSONNEL COMPENSATION: Gross compensation for personal services rendered to the Government by Federal civilian employees.

101		Exec, GS, Special Schedule Employees
102		Overtime
108		Awards
109		Permanent Change of Station/Relocation

TRAVEL: Transportation of Government employees or others, their per diem allowances while in an authorized travel status, and other expenses incident to travel that are paid by the Government either directly or by reimbursing the traveler. Consists of both travel away from official stations and local travel and transportation of persons in and around the official station of an employee.

301	2111	Per Diem - Site Visit or Mission
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SUPPLIES AND MATERIALS: Commodities whether acquired by formal contract or other form of purchase that are: ordinarily consumed or expended within one year after they are put into use; or used to form a minor part of equipment or fixed property. Includes office supplies, publications, ADP supplies and materials.

416	2640	Other Stock Fund Managed Supplies & Materials
	2641	General Supplies
	2642	Furniture (Non-accountable)
	2643	Furniture (Accountable)
	2644	ADP Supplies
	2645	Off-the-shelf ADP Software (Less than \$15,000)
417	2625	MSMS&M - Off-the-shelf ADP Software (Less than \$15,000)
	2670	Supplies and Materials - Commercial Sources
	2671	General Supplies
	2672	Furniture (Non-accountable)
	2673	Furniture (Accountable)
	2674	ADP Supplies
	2675	Off-the-shelf ADP Software (Less than \$15,000)

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EQUIPMENT PURCHASES: Purchase of personal property of a durable nature - normally expected to have a period of service of a year or more after being put into use without material impairment of its physical conditions. Includes service in connection with the initial installation of equipment when performed under contract. May consist of both equipment that is not capitalized and equipment that is capitalized. Includes transportation equipment, publications for permanent collections, tools and implements, machinery, instruments and apparatus, ADP and telecommunications equipment.

522	3140	Furniture and Equipment, Commercial
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OTHER INTERFUND PURCHASES: Printing & Reproduction (OCC 2400): Contractual printing and reproduction and the related composition and binding operations performed by the Government Printing Office, other agencies or other units of the same agency (on a reimbursable basis) and commercial printers or photographers. Other Services (OCC 2500): Contractual services not otherwise classified. Includes repair and alterations, storage and maintenance, subsistence and support of persons, typing and steno services, tuition, fees, custom software, (covering development of software development of \$15,000 or less), software and hardware maintenance, operation of facilities or other service contracts, research and development contracts.

633	2410	Printing and Reproduction - DBOF. Defense Automation Printing Service (DAPS)
648	2566	DBOF Purchased ADP Services – Software Maintenance

TRANSPORTATION: Commercial transportation costs incurred in the movement of materiel procured, from f.o.b. point of origin to points of use or storage.

755	2217	Transportation of Things - Premium, Overnight, Express
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OTHER PURCHASES: Rents, communications and utilities (OCC 2300): Includes charges for possession and use of land, structures, or equipment owned by others and charges for communication and utility services. See above “ Other Interfund Purchases” - OCC 2400 & 2500.

917	2323	Postal Services Purchased from USPS
921	2420	Printing and Reproduction (All Other)
922	2521	Purchased Equipment Maintenance (Commercial) (Other than ADPE)
	2557	Purchased ADP Services – Equipment Maintenance
986	2574	Purchased Services - Training (Tuition)
989	2527	Other Purchased Services (Commercial) (Other than ADPE)

